

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 13<sup>th</sup> April, 2018**

**No. 157**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No.15/2018 – State Tax**

**Date: 23<sup>rd</sup> March, 2018**

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby appoints the 1<sup>st</sup> day of April, 2018, as the date from which the provisions of sub-rule (ii) of rule 2, except clause (7), and sub-rules (iii), (iv), (v), (vi) and (vii) of rule 2 of notification No. 12/2018 – State Tax, dated the 7<sup>th</sup> March, 2018, published in the Gazette of Sikkim, shall come into force.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**